



DEPARTMENT OF COMMERCE

U. S. Census Bureau

Agency Information Collection Activities; Submission to the Office of Management and Budget (OMB) for Review and Approval; Comment Request; Annual Survey of School System Finances

The Department of Commerce will submit the following information collection request to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, on or after the date of publication of this notice. We invite the general public and other Federal agencies to comment on proposed, and continuing information collections, which helps us assess the impact of our information collection requirements and minimize the public's reporting burden. Public comments were previously requested via the Federal Register on August 25, 2020 during a 60-day comment period. This notice allows for an additional 30 days for public comments.

Agency: U.S. Census Bureau, Department of Commerce.

Title: Annual Survey of School System Finances.

OMB Control Number: 0607-0700.

Form Number(s): F-33, F-33-L1, F-33-L2, F-33-L3.

Type of Request: Regular submission, Request for a Revision of a Currently Approved Collection.

Number of Respondents: 3,681.

Average Hours Per Response: 1 hour and 11 minutes.

Burden Hours: 4,367.

Needs and Uses: The U.S. Census Bureau, on behalf of the U.S. Department of Education's National Center for Education Statistics (NCES), requests an extension with revisions of approval for the Annual Survey of School System Finances, OMB Number 0607-

0700. The Census Bureau's collection of school district finance data and associated publications are the most comprehensive sources for pre-kindergarten through grade 12 finance data.

These data are collected from the universe of school districts using uniform definitions and concepts of revenue, expenditure, debt, and assets as defined by Financial Accounting for Local and State School Systems: 2014 Edition. This survey and the Annual Surveys of State and Local Government Finances (OMB No. 0607-0585) are conducted as part of the Census Bureau's State and Local Government Finance program. Data collected from cities, counties, states, and special district governments are combined with data collected from local school systems to produce state and national totals of government spending. Local school system spending comprises a significant portion of total government spending. In 2019, public elementary-secondary expenditures accounted for 35 percent of local government spending.

This comprehensive and ongoing time series collection of local education agency finances maintains historical continuity in the state and local government statistics community. Elementary-secondary education related spending is the single largest financial activity of state and local governments. Education finance statistics provided by the Census Bureau allow for analyses of how public elementary-secondary school systems receive and spend funds. Increased focus on education has led to a demand for data reflecting student performance, graduation rates, and school finance policy – all of which are related to the collection of this local education finance data. State legislatures, local leaders, university researchers, and parents increasingly rely on data to make substantive decisions about education. School district finance is a vital sector of the education data spectrum used by stakeholders to form policy and to develop new education strategies.

The revisions, which will be incorporated in the FY 21 collection scheduled for mailing in January 2022, will expand the collection of data items in response to the COVID-19 pandemic to include additional federal assistance funds. In addition to continuing the collection of several data items for the Coronavirus Aid, Relief, and Economic Security (CARES) Act, four new data

items will be added for the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA) and the American Rescue Plan Act (ARP Act). The Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA), Public Law 116-260, was enacted on December 27, 2020. CRRSA authorizes \$82.00 billion in support for education. The American Rescue Plan Act (ARP Act) was enacted in March 2021. Under the ARP Act, \$169.46 billion was allocated to the U.S. Dept. of Education to support ongoing state and institutional COVID-19 recovery efforts. The ARP included Elementary and Secondary School Emergency Relief (ESSER) allocations in the amount of \$121.97 billion.

The Census Bureau also plans to modify the expenditure items collecting data on the CARES Act to include expenditures from all COVID-19 federal assistance funds, accounting for the passage of these two laws by Congress. The collection of expenditures for COVID-19 federal assistance funds will also be expanded with two new data items for operation and maintenance of plant support services expenditures, and food services operation expenditures by local education agencies. These two new data items and their definitions exactly match data items collected on the National Public Education Financial Survey, a state-level school finance collection also sponsored by NCES and administered by the Census Bureau.

In addition to these changes, the Census Bureau will also remove two revenue data items from the COVID-19 federal assistance funds section of the survey; the data items collecting revenue amounts for local education agencies for the CARES Act Education Stabilization Fund – Rethink K-12 Education Models (ESF-REM) Discretionary Grant and the CARES Act Project School Emergency Response to Violence (Project SERV). The finance amounts received by local education agencies for these two grants were minimal or nonexistent, and therefore no longer necessitated the collection of these two data items on the survey.

The education finance data collected and processed by the Census Bureau are an essential component of the agency's state and local government finance collection and provide unique products for users of education finance data.

The Bureau of Economic Analysis (BEA) uses data from the survey to develop figures for the Gross Domestic Product (GDP). F-33 data items specifically contribute to the estimates for National Income and Product Accounts (NIPA), Input-Output accounts (I-O), and gross domestic investments. BEA also uses the data to assess other public fiscal spending trends and events.

The Census Bureau's Government Finances program has disseminated comprehensive and comparable public fiscal data since 1902. School finance data, which comprised 35 percent of all local government spending in 2019, are currently incorporated into the local government statistics reported on the Annual Surveys of State and Local Government Finances. The report contains benchmark statistics on public revenue, expenditure, debt, and assets. They are widely used by economists, legislators, social and political scientists, and government administrators.

The Census Bureau makes available detailed files for all school systems from its Internet Web site, <https://www.census.gov/programs-surveys/school-finances.html>. This Web site currently contains data files and statistical tables for the 1992 through 2019 fiscal year surveys. Historical files and publications prior to 1992 are also available upon request for data users engaged in longitudinal studies. In addition to numerous academic researchers who use F-33 products, staff receive inquiries from state government officials, legislatures, public policy analysts, local school officials, non-profit organizations, and various Federal agencies.

The NCES use these annual data as part of the Common Core of Data (CCD) program. The education finance data collected by the Census Bureau are the sole source of school district fiscal information for the CCD. NCES data users utilize electronic tools to search CCD databases for detailed fiscal and non-fiscal variables. Additionally, NCES uses F-33 education finance files to publish annual reports on the fiscal state of education.

Affected Public: State, Local, or Tribal government.

Frequency: Annually.

Respondent's Obligation: Voluntary.

Legal Authority: Title 13 U.S.C., Sections 8(b), 161 and 182; Title 20 U.S.C., Sections 9543-44.

This information collection request may be viewed at www.reginfo.gov. Follow the instructions to view the Department of Commerce collections currently under review by OMB.

Written comments and recommendations for the proposed information collection should be submitted within 30 days of the publication of this notice on the following website www.reginfo.gov/public/do/PRAMain. Find this particular information collection by selecting "Currently under 30-day Review - Open for Public Comments" or by using the search function and entering either the title of the collection or the OMB Control Number 0607-0700.

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